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January 10, 2008

Via ECF and Hand Delivery

Honorable Richard M. Berman
United States District Court
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street, Room 650
New York, NY 10007

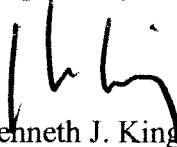
Re: *Great American Insurance Company. v. Martin L. Solomon et al.*,
No. 07-CV-6498 (RMB)

Dear Judge Berman:

Our firm now represents Plaintiff in the above referenced matter. We are enclosing a copy of our Notice of Appearance, and will be filing the appropriate substitution of counsel papers in the near future.

Defendants Kingsway Financial Services and American Country Holdings, Inc. have filed a counterclaim to the Complaint and our response is due today. In lieu of a reply, we are filing the enclosed motion to dismiss the counterclaim. We are mindful of the Court's rules with respect to pre-motion conferences, but given our recent entry into this case and the deadline for filing a responsive pleading, we ask the Court to accept the motion to dismiss pending any pre-motion conference the Court may wish to schedule for our motion. Thank you for your consideration in this matter.

Respectfully,



Kenneth J. King

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Honorable Richard M. Berman

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